

**Instructions to Complete
Supplemental Balance Sheet-Special Report
Form P&SP-3410**

You, as an individual, partnership, corporation, or association engaged in business as a livestock dealer or market agency are required to file a special report as requested on a prescribed form with the Packers and Stockyards Programs.

You must file the special report by the date shown in the letter notifying you to file the special report. Mail the completed report to the appropriate regional office of the Packers and Stockyards Programs as listed below. The states covered by each regional office are listed below its address.

Penalties for failure to file: You may be fined \$110 for each day the report remains delinquent.

If additional copies of the form are needed, please contact the regional office covering your state listed below.

Regional Offices of the Packers and Stockyards Programs Grain Inspection, Packers and Stockyards Administration		
Atlanta Regional Office Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: PSPAtlantaGA.GIPSA@usda.gov	Denver Regional Office One Gateway Centre 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: PSPDenverCO.GIPSA@usda.gov	Des Moines Regional Office Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: PSPDesMoinesIA.GIPSA@usda.gov
States Covered	States Covered	States Covered
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NE, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, SD, WI

The Principal must sign Line 5.

Provide information for each line on the form as of the analysis date.

If one or more sections or parts of a section do not apply to your operations please mark the section or parts of a section "Not Applicable" or N/A, do not leave blank.

If space provided for any item is not sufficient, attach additional pages containing the information and make reference to that section and item.

If you have any questions about the form or completing the form, please contact the regional office of the Packers and Stockyards Programs listed above.

Line No.	Subject	Instruction
1	Name and Address	Enter your business name and mailing address.
2	Telephone number	Enter your business telephone number.
3	Date	Enter the date the report is signed.
4	Title	Enter the title, if any, of the person signing the report.
5	Signature	The report must be signed by the principal, if a sole proprietorship; either partner, if a partnership; or a responsible officer/member of a corporation, LLC or LLP. This report must not be signed by any other party (spouse, bookkeeper, etc.), or it will be returned for the proper signature.

Line No.	Subject	Instruction
6	Analysis Date	Enter the date requested in our letter to you requiring the completion of the form. This report is used to show the financial condition of your business as of the date of the analysis, NOT the current condition.
Current Assets		
7	On Hand	Enter the dollar amount of your business' cash on hand as of the analysis date.
8	General Bank Account	Enter the dollar amount in your business' general bank account, the bank balance per books. (Report bank overdraft on line 44.)
9	Overage in Custodial Account	Market agencies preparing custodial bank account analysis, enter any overage. Do not report components of the custodial analysis elsewhere on the balance sheet. (Report a shortage in the custodial bank account on line 45.)
10	Total Cash	Add lines 7 through 10, enter as the total cash.
11	Livestock	Enter the value of livestock purchased for resale that was unsold as of the analysis date. (Report livestock held for breeding or dairy operations on line 41.)
12	Feed	Enter the dollar value of feed on hand as of the analysis date.
13	Total Inventory	Add lines 11 and 12; enter as the total inventory.
14	Total Marketable Securities	Enter the dollar amount of only those marketable securities that represent the investment of cash available for current operations and not otherwise pledged as security. Enter the cost or market value, whichever is lower. (Report long-term investments as Investments on lines 31 through 33.)
15	Due From Trade	Enter the dollar value of accounts receivable due to you from the trade as of the analysis date. Enter amounts from only those accounts receivable from the sale of livestock which are not included as proceeds receivable in the custodial account analysis as of the close of the reporting period (form P&SP-2700).
16	Due From Affiliates And Subsidiaries	Enter the total dollar value of accounts receivable due to you from affiliates and subsidiaries as of the close of the reporting period.
17	Due From Officers	Enter the total dollar value of accounts receivable due to you from officers of your business as of the analysis date.
18	Due From Employees	Enter the total dollar value of accounts receivable due to you from employees of your business as of the analysis date.
19	Due From Others	Enter the total dollar value of accounts receivable due to you from others as of the analysis date.
20	Subtotal-one year old or less	Add lines 15 through 19; enter as the subtotal of accounts receivable one year old or less.
21	Accounts Receivable More Than One Year Old	Enter the total dollar value of accounts receivable that are more than one year old as of the close of the reporting period.
22	Subtotal	Subtract the amount in line 21 from the amount in line 20; enter as the subtotal of accounts receivable.
23	Allowance For Doubtful Accounts	Enter the total due from doubtful accounts which are one year old or less as of the close of the reporting period. These are accounts you do not believe you will be paid for.
24	Total Accounts Receivable	Subtract the amount in line 23 from the amount in line 22; enter as the total dollar amount of accounts receivable.
25	Notes Receivable Within One Year	Enter the total dollar value of notes receivable within one year, including the portion of long-term notes due within one year.

Line No.	Subject	Instruction
26	Prepaid Expenses	Enter only that portion of the prepaid expense that is for services or goods that will be received or utilized within one year from the reporting date. (Report the balance of such prepayments for services or goods to be utilized in following years on line 41.)
27	Interest Receivable	Enter the total dollar value of any interest receivable (accrued interest), at the close of the reporting period.
28	Other Current Assets	Enter the total dollar value of any other current assets at the close of the reporting period. Specify what the other current assets are.
29	Total Other Current Assets	Add the amounts in lines 26 through 28; enter as the total other current assets.
30	Total Current Assets	Add the amounts in lines 10, 13, 14, 24, 25 and 29; enter as total current assets.
Investments		
31	Farm And Real Estate	Enter total dollar value of farms and/or real estate property not used for the operation of your business.
32	Stocks And Bonds	Enter either the cost or the market value, whichever is lower, for securities that are not used for the operation of your business.
33	Other	Enter the dollar value of any other fixed assets that are not used for the operation of your business.
34	Total Investments	Add lines 31, 32 and 33; enter as total investments.
Fixed Assets Used For Stockyard Purposes		
35	Land	Enter value of land that is used for the operation of the business.
36	Buildings, Structures, and Equipment	Enter value of any buildings, structures, and equipment used in the operation of the business.
37	Allowance for Depreciation	Enter the dollar value of the accumulated depreciation and amortization of the items in Line 36.
38	Total for Buildings, Structures and Equipment	Subtract line 37 from line 36; enter as total for buildings, structures and equipment.
39	Total Fixed Assets Used For Stockyard Purposes	Add lines 36 and 38; enter as the total net fixed assets. Include all assets of the business, whether or not they are used in the operation of the business.
Other Assets		
40	Long-Term Notes Receivable.	Enter the total value of any long-term notes (not due within one year). Exclude the portion on Line 25.
41	Other Assets: Other	Enter the dollar value for any other long-term assets your business has and specify what the other assets are.
42	Total Other Assets	Add the amounts in lines 40 and 41; enter as the total other assets.
43	TOTAL ASSETS	Add the amounts on lines 30, 34, 39, and 42; enter as the total dollar value of the business operation's assets. This includes both current and long-term assets.
Current Liabilities		
44	Bank Overdraft	Enter the bank overdraft amount per your books, not the overdraft shown on your bank statement.
45	Shortage in Analysis of Custodial Bank Account	Enter a shortage in the custodial bank account based on the analysis (see form P&SP-2700).
46	Due to Trade	Enter the total dollar value of accounts payable due to the trade.
47	Due to Suppliers	Enter the total dollar value of accounts payable due to your suppliers.
48	Due to Affiliates and Subsidiaries	Enter the total dollar value of accounts payable due to affiliates and subsidiaries of the business operation.
49	Due to Officers	Enter the total dollar value of accounts payable due to officers.
50	Due to Employees	Enter the total dollar value of accounts payable due to employees.

Line No.	Subject	Instruction
51	Advances and Deposits on Livestock	Enter the total dollar value of accounts payable for advances and deposits on livestock.
52	Taxes	Enter the total dollar value of accounts payable due to taxes.
53	Demand Notes	Enter the total dollar value of accounts payable due to demand notes.
54	Notes Mortgages and Bonds Due Within One Year	Enter the total dollar value of accounts payable of notes, mortgages, bonds, and installments which are payable within one year from the analysis date. Include past due notes in this amount. Only report the principal portion of the note that will be retired in the next 12 months.
55	Other	Enter the total dollar value of any other accounts payable that are not included on lines 46 through 54 and specify what the other current liabilities are.
56	Total Payables, Accruals, and Other Liabilities	Add lines 46 through 55; enter as the total of payables, accruals, and other liabilities.
57	Total Current Liabilities	Add lines 44, 45, and 56; enter as the total dollar value of your total current liabilities.
Long-Term Liabilities		
58	Notes, mortgages, and bonds payable	Enter the total dollar value of notes, mortgages, and bonds that are NOT payable within one year from the close of the reporting period. (Report past due notes, etc., on Line 54.)
59	Sinking fund	Enter the total dollar value of the sinking fund (maintained to cover required reserves or contingent liabilities).
60	Other	Enter any other long-term liabilities that have not been previously referenced and specify what the other liabilities are.
61	Total Long-Term Liabilities	Add lines 58 and 60 and subtract line 59; enter as the total of long-term liabilities.
62	Total Liabilities	Add lines 57 and 61; enter as the total dollar value of the total liabilities for your business operation.
Net Worth		
63	Preferred Stock	If incorporated, enter the total dollar value of preferred capital stock in the name of the corporation.
64	Common Stock	If incorporated, enter the total dollar value of common capital stock in the name of the corporation.
65	Paid-in Capital	If incorporated, enter the total dollar value of paid-in capital in the name of the corporation.
66	Retained Earnings	If incorporated, enter the total dollar value of retained earnings in the name of the corporation.
67	Incorporated Net Worth	Add lines 63 through 66; enter as the net worth of the corporation.
68	Owner's Capital	If not incorporated, enter the total dollar value of the owners' capital.
69	Unincorporated Net Worth	If the business is not incorporated, enter the total dollar value of line 68 as the net worth.
70	Total Liabilities And Net Worth	If business is incorporated, add lines 62 and 67; enter as total liabilities and net worth. If the business is NOT incorporated, add line 62 and 69 enter as total liabilities and net worth.